

IN THE ABSTRACT

Please amend the Abstract as follows:

A digital magnetic recording/reproducing device for recording or reproducing plural sorts of audio data, and a recording/reproducing method therefor. The digital magnetic recording/reproducing device includes an analog-to-digital (A/D) and digital-to-analog (D/A) converter for converting an audio analog signal into [[a]] digital data or vice versa, a formatter/deformatter for converting a format of the audio signal and the data grouped to be stored in the recording sectors of the magnetic tape, a recording selection unit for transmitting the input audio signal to the A/D converter or formatter according to the type of the audio signal, and a reproduction selection unit for transmitting the data reproduced from the magnetic tape to the D/A converter or deformatter. The output data from the A/D converter and the output data from the formatter are recorded on the different recording sectors of the magnetic tape. As a result, the audio data corresponding to the video image₁ and a different type of audio data such as MP3 data₁ can be recorded and reproduced on the magnetic tape.